

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS**

In re:)	
)	
David Howe)	Chapter 13
)	Case No: 20-40229-CJP
Debtor.)	
)	

**COMMISSIONER OF MASSACHUSETTS
DEPARTMENT OF REVENUE'S OBJECTION TO
CONFIRMATION OF DEBTOR'S AMENDED CHAPTER 13 PLAN**

NOW COMES Geoffrey E. Snyder, as he is Commissioner of the Massachusetts Department of Revenue ("MDOR"), a creditor and party in interest in the above-captioned matter, and pursuant to *inter alia*, the provisions of 11 U.S.C. §§ 1322, 1324 and 1325, and in accordance with Federal Rules of Bankruptcy Procedure Rule 3015(f) and Massachusetts Local Bankruptcy Rules ("MLBR") 13-8 and 13-11(b), objects to the confirmation of the Debtor's Amended Chapter 13 Plan ("Plan"). In support thereof, MDOR states the following:

1. The Debtor has not yet filed his Massachusetts personal income tax return for the period ending 12/31/2019. Confirmation should therefore be denied pursuant to 11 U.S.C. § 1325(a)(9) which requires that the Debtor have filed all applicable federal, state and local tax returns as required by section 1308.
2. Until the Debtor files his requisite return MDOR is unable to ascertain the exact amount of its claim for that tax period and therefore unable to determine whether the plan is feasible. MDOR brings this objection to preserve its rights in this respect.
3. For the foregoing reasons, the plan does not comply with the provisions of Chapter 13. Consequently, the plan cannot be confirmed pursuant to 11 U.S.C. § 1325(a)(1).

WHEREFORE, Geoffrey E. Snyder, as he is Commissioner of the Massachusetts Department of Revenue, respectfully requests that this Honorable Court:

- a. Sustain this objection and deny confirmation of the Debtor's Amended Chapter 13 Plan;
- b. Enter an order for such other relief as the Court deems just and proper.

Respectfully submitted

Dated: May 29, 2020

GEOFFREY E. SNYDER, COMMISSIONER
MASSACHUSETTS DEPARTMENT OF
REVENUE

By his attorneys,

MAURA HEALEY
ATTORNEY GENERAL OF MASSACHUSETTS

Kevin Brown, General Counsel and
Special Assistant Attorney General

/s/ John B. O'Donnell

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CERTIFICATE OF SERVICE

I, John B. O'Donnell, hereby certify that on this 29th day of May, 2020 I have caused to be served a true and accurate copy of the within document by first class mail, postage pre-paid or by electronic notice, where indicated, upon the following parties:

Electronic Notification

Denise Pappalardo, Esq.
Chapter 13 Trustee

Richard King, Esq.
Office of the United States Trustee

Richard Mestone, Esq.

/s/ John B. O'Donnell

John B. O'Donnell